

UK Tax Strategy

This policy applies to Martin-Brower UK Ltd and all UK entities within its group.

Martin Brower is committed to observing all applicable laws, rules and regulations in meeting our tax compliance and reporting responsibilities in all countries we operate within.

This includes the Criminal Finances Act 2017 and the introduction of the Corporate Criminal Offence of Failure to Prevent the Facilitation of Tax Evasion legislation.

In structuring our commercial activities, we will consider (amongst a number of items) tax laws with a view of maximising the value for our shareholders.

We shall be open and transparent with tax authorities about our tax affairs and provide all relevant information that is necessary for those authorities.

The Senior Accounting Officer (SAO) is responsible for the management of the tax affairs of the Group and is fully supported in this duty by the Board of Directors.

The Group's risk management approach is to proactively seek to identify, evaluate, manage and monitor tax risks to ensure they remain in line with the group's risk appetite.

Professional opinions are sought as required from reputable independent external advisors in particular in relation to the interpretation of complex tax laws.

This tax policy is aligned with the overall group's ethics policy and is approved by the Board of Directors.

The publication of this strategy statement is regarded as satisfying the statutory obligation under s19(2), Schedule 19, Finance Act 2016 for all companies listed in below

- *Martin-Brower UK Ltd*
- *Martin-Brower SCICOE United Kingdom Ltd*

This document applies to the year ended 31st December 2023

